



Commonwealth of Virginia

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

Walter J. Kucharski, Auditor

January 30, 2008

The Honorable Joseph M. Serkes
Chief Judge
County of Bedford General District Court
Nelson General District Court, P.O. Box 514
Lovingston, VA 22949

The Honorable J. Samuel Johnston, Jr.
Magistrate Supervising Authority
Twenty-fourth Judicial District
P.O. Box 7
Rustburg, VA 24588-0007

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Bedford General District Court and the associated magistrates from the Twenty-fourth Judicial District for the period January 1, 2006 through September 30, 2007.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: The Honorable Harold A. Black, Judge
Carla F. Smith, Clerk
John Payne, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia